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HOUSE BILL 440

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Edward C. Sandoval

AN ACT

RELATING TO TAXATION; PROVIDING A DEDUCTION FROM GROSS RECEIPTS  
OF LICENSED PODIATRISTS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-9-77.1 NMSA 1978 (being Laws 1998,  
Chapter 96, Section 1, as amended) is amended to read:

"7-9-77.1. DEDUCTION--GROSS RECEIPTS TAX--CERTAIN MEDICAL  
AND HEALTH CARE SERVICES. --

A. Receipts from payments by the United States  
government or any agency thereof for provision of medical and  
other health services by medical doctors, [~~and osteopaths~~]  
osteopathic physicians and podiatrists or of medical, other  
health and palliative services by a hospice to medicare  
beneficiaries pursuant to the provisions of Title XVIII of the  
federal Social Security Act may be deducted from gross

underscored material = new  
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1 receipts.

2 B. For the purposes of this section:

3 (1) "hospice" means a for-profit entity  
4 licensed and certified by the department of health as a  
5 hospice; ~~and~~

6 ~~(2) "medical doctors and osteopaths" means~~  
7 ~~persons licensed to practice under Section 61-6-11 or 61-10-11~~  
8 ~~NMSA 1978.]~~

9 (2) "medical doctor" means a person licensed  
10 as a physician to practice pursuant to the provisions of the  
11 Medical Practice Act;

12 (3) "osteopathic physician" means a person  
13 licensed as an osteopathic physician pursuant to the provisions  
14 of Chapter 61, Article 10 NMSA 1978; and

15 (4) "podiatrist" means a person licensed as a  
16 podiatrist pursuant to the provisions of the Podiatry Act."

17 Section 2. EFFECTIVE DATE. -The effective date of the  
18 provisions of this act is July 1, 2003.

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